

**BEFORE THE
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
STATE OF CALIFORNIA**

In the Matter of the Accusation Against:

Case No. AC-2009-28

JAY JEFFREY SHAPIRO
2934 1/2 Beverly Glen Circle #268
Los Angeles, CA 90077
Certified Public Accountant Certificate No.
CPA 25964,

and

**JAY J. SHAPIRO, C.P.A., A
PROFESSIONAL CORPORATION**
2934 1/2 Beverly Glen Circle #268
Los Angeles, CA 90077
Professional Corporation Certificate No.
COR 3652


Respondents:

DECISION AND ORDER

The attached Stipulated Settlement and Disciplinary Order is hereby adopted by the California Board of Accountancy, Department of Consumer Affairs, as its Decision in this matter.

This Decision shall become effective on May 5th, 2010.

It is so ORDERED April 5th, 2010.



FOR THE CALIFORNIA BOARD OF
ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS

1 EDMUND G. BROWN JR.
Attorney General of California
2 GLORIA A. BARRIOS
Supervising Deputy Attorney General
3 SCOTT J. HARRIS
Deputy Attorney General
4 State Bar No. 238437
300 So. Spring Street, Suite 1702
5 Los Angeles, CA 90013
Telephone: (213) 897-2554
6 Facsimile: (213) 897-2804
Attorneys for Complainant

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8 **BEFORE THE**
CALIFORNIA BOARD OF ACCOUNTANCY
DEPARTMENT OF CONSUMER AFFAIRS
9 **STATE OF CALIFORNIA**

10 In the Matter of the Accusation Against:

Case No. AC-2009-28

11 **JAY JEFFREY SHAPIRO**
12 **2934 1/2 Beverly Glen Circle #268**
Los Angeles, CA 90077
13 **Certified Public Accountant Certificate No.**
CPA 25964,

STIPULATED SETTLEMENT AND
DISCIPLINARY ORDER

14 **and**

15 **JAY J. SHAPIRO, C.P.A., A**
16 **PROFESSIONAL CORPORATION**
2934 1/2 Beverly Glen Circle #268
17 **Los Angeles, CA 90077**
18 **Professional Corporation Certificate No.**
COR 3652

19 Respondents.

20
21 In the interest of a prompt and speedy settlement of this matter, consistent with the public
22 interest and the responsibility of the California Board of Accountancy of the Department of
23 Consumer Affairs, the parties hereby agree to the following Stipulated Settlement and
24 Disciplinary Order which will be submitted to the Board for approval and adoption as the final
25 disposition of the Accusation with respect to Jay Jeffrey Shapiro and Jay J. Shapiro, C.P.A., A
26 Professional Corporation.

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1 PARTIES

2 1. Patti Bowers (Complainant) is the Executive Officer of the California Board of
3 Accountancy (Board). She brought this action solely in her official capacity and is represented in
4 this matter by Edmund G. Brown Jr., Attorney General of the State of California, by Scott J.
5 Harris, Deputy Attorney General.

6 2. Respondents Jay Jeffrey Shapiro (Respondent Shapiro), and Jay J. Shapiro, C.P.A., A
7 Professional Corporation (Respondent Firm) are represented in this proceeding by attorney
8 Wrenn E. Chais, whose address is: Strook & Strook & Lavan LLP, 2029 Century Park East, Los
9 Angeles, CA 90067.

10 3. On or about March 31, 1978, the Board issued Certified Public Accountant Certificate
11 No. CPA 25964 to Respondent Shapiro. The Certified Public Accountant Certificate was in full
12 force and effect at all times relevant to the charges brought in Accusation No. AC-2009-28, and
13 will expire on June 30, 2010, unless renewed.

14 4. On or about May 17, 1991, the Board issued Professional Corporation Certificate
15 Number COR 3652 to Respondent Firm. The Professional Corporation Certificate was in full
16 force and effect at all times relevant to the charges brought in Accusation No. AC-2009-28, and
17 will expire on May 31, 2011, unless renewed.

18 JURISDICTION

19 5. Accusation No. AC-2009-28 was filed before the Board and is currently pending
20 against Respondents. The Accusation and all other statutorily required documents were properly
21 served on Respondents on July 14, 2009. Respondents timely filed their Notice of Defense
22 contesting the Accusation. A copy of Accusation No. AC-2009-28 is attached as Exhibit A and
23 incorporated herein by reference.

24 ADVISEMENT AND WAIVERS

25 6. Respondents have carefully read, fully discussed with counsel, and understand the
26 charges and allegations in Accusation No. AC-2009-28. Respondents have also carefully read,
27 fully discussed with counsel, and understands the effects of this Stipulated Settlement and
28 Disciplinary Order.

1 7. Respondents are fully aware of their legal rights in this matter, including the right to a
2 hearing on the charges and allegations in the Accusation; the right to be represented by counsel at
3 their own expense; the right to confront and cross-examine the witnesses against them; the right
4 to present evidence and to testify on their own behalf; the right to the issuance of subpoenas to
5 compel the attendance of witnesses and the production of documents; the right to reconsideration
6 and court review of an adverse decision; and all other rights accorded by the California
7 Administrative Procedure Act and other applicable laws.

8 8. Respondents voluntarily, knowingly, and intelligently waive and give up each and
9 every right set forth above.

10 CULPABILITY

11 9. Respondents admit the truth of each and every charge and allegation in Accusation
12 No. AC-2009-28, except, with respect to paragraph 11, lines 25-27 of Accusation No. AC-2009-
13 28, the Board acknowledges that Respondent Shapiro would hold the necessary qualifications and
14 be permitted to practice before the Securities and Exchange Commission as an independent
15 accountant in accordance with the Sarbanes-Oxley Act, section 102(a).

16 10. Respondent Shapiro and Respondent Firm agree that their Certified Public
17 Accountant Certificate and Professional Corporation Certificate respectively are subject to
18 discipline, and they agree to be bound by the California Board of Accountancy's imposition of
19 discipline as set forth in the Disciplinary Order below.

20 CONTINGENCY

21 11. This stipulation shall be subject to approval by the California Board of Accountancy.
22 Respondents understand and agree that counsel for Complainant and the staff of the California
23 Board of Accountancy may communicate directly with the Board regarding this stipulation and
24 settlement, without notice to or participation by Respondents or their counsel. By signing the
25 stipulation, Respondents understand and agree that they may not withdraw from this agreement or
26 seek to rescind the stipulation prior to the time the Board considers and acts upon it. If the Board
27 fails to adopt this stipulation as its Decision and Order, the Stipulated Settlement and Disciplinary
28 Order shall be of no force or effect, and, except for this paragraph, it shall be inadmissible in any

1 legal action between the parties, and the Board shall not be disqualified from further action by
2 having considered this matter.

3 12. The parties understand and agree that facsimile copies of this Stipulated Settlement
4 and Disciplinary Order, including facsimile signatures thereto, shall have the same force and
5 effect as the originals.

6 13. This Stipulated Settlement and Disciplinary Order is intended by the parties to be an
7 integrated writing representing the complete, final, and exclusive embodiment of their agreement.
8 It supersedes any and all prior or contemporaneous agreements, understandings, discussions,
9 negotiations, and commitments (written or oral). This Stipulated Settlement and Disciplinary
10 Order may not be altered, amended, modified, supplemented, or otherwise changed except by a
11 writing executed by an authorized representative of each of the parties.

12 14. In consideration of the foregoing admissions and stipulations, the parties agree that
13 the Board may, without further notice or formal proceeding, issue and enter the following
14 Disciplinary Order:

15 **DISCIPLINARY ORDER**

16 IT IS HEREBY ORDERED that Certified Public Accountant Certificate No. CPA 25964,
17 issued to Respondent Jay Jeffrey Shapiro is revoked. However, the revocation is stayed and
18 Respondent Shapiro is placed on probation for two (2) years pursuant to the terms and conditions
19 contained below. FURTHER, IT IS HEREBY ORDERED that Professional Corporation
20 Certificate Number COR 3652, issued to Respondent Jay J. Shapiro, C.P.A., A Professional
21 Corporation, is revoked. However, the revocation is stayed and Respondent Firm is placed on
22 probation for three (3) years pursuant to the terms and conditions contained below.

23 1. **Obey All Laws.** Respondents shall obey all federal, California, other states' and local
24 laws, including those rules relating to the practice of public accountancy in California.
25 Submit Written Reports. Within ten (10) days of completion of the quarter, Respondent Shapiro
26 shall submit on his own behalf, and on behalf of Respondent Firm, written reports to the Board on
27 a form obtained from the Board. Respondent Shapiro shall submit, under penalty of perjury, such
28 other written reports, declarations, and verification of actions as are required on behalf of himself

1 individually, and on behalf of Respondent Firm. These declarations shall contain statements
2 relative to Respondent Shapiro's and Respondent Firm's compliance with all the terms and
3 conditions of probation. Respondent Shapiro shall immediately execute all release of information
4 forms as may be Required by the Board or its representatives on behalf of himself, and
5 Respondent Firm.

6 **2. Personal Appearances.** Respondent Shapiro, individually, and on behalf of
7 Respondent Firm, shall, during the period of Respondents' respective probation periods, appear in
8 person at interviews/meetings as directed by the Board or its designated representatives, provided
9 such notification is accomplished in a timely manner.

10 **3. Comply With Probation.** Respondents shall fully comply with the terms and
11 conditions of the probation imposed by the Board and shall cooperate fully with representatives
12 of the Board of Accountancy in its monitoring and investigation of the Respondents' compliance
13 with probation terms and conditions.

14 **4. Practice Investigation.** Respondents shall be subject to, and shall permit, practice
15 investigation of the Respondents' professional practice. Such a practice investigation shall be
16 conducted by representatives of the Board, provided notification of such review is accomplished
17 in a timely manner.

18 **5. Comply With Citations.** Respondents shall comply with all final orders resulting
19 from citations issued by the Board of Accountancy.

20 **6. Tolling of Probation For Out-of-State Residence/Practice.** In the event
21 Respondent Shapiro should leave California to reside or practice outside this state, Respondent
22 Shapiro must notify the Board in writing of the dates of departure and return. Periods of non-
23 California residency or practice outside the state shall not apply to reduction of the probationary
24 period, or of any suspension for Respondent Shapiro and Respondent Firm. No obligation
25 imposed herein, including requirements to file written reports, reimburse the Board costs, or make
26 restitution to consumers, shall be suspended or otherwise affected by such periods of out-of-state
27 residency or practice except at the written direction of the Board.

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1 7. **Violation of Probation.** If Respondent Shapiro or Respondent Firm violates
2 probation in any respect, the Board, after giving Respondents notice and an opportunity to be
3 heard, may revoke probation and carry out the disciplinary order that was stayed. If an accusation
4 or a petition to revoke probation is filed against either Respondent during probation, the Board
5 shall have continuing jurisdiction until the matter is final, and the period of probation shall be
6 extended until the matter is final.

7 8. **Completion of Probation.** Upon successful completion of their respective
8 probationary periods, Respondent Shapiro's license and Respondent Firms' certificate will be
9 fully restored.

10 9. **Ethics Course/Examination.** Respondent Shapiro shall take and pass with a score of
11 90 percent or better a Board approved ethics examination within the one year of the effective date
12 of the Board's final decision.

13 If Respondent Shapiro fails to pass said examination within the time period provided or
14 within two attempts, Respondent Shapiro shall so notify the Board and shall cease practice until
15 Respondent Shapiro takes and successfully passes said exam, has submitted proof of same to the
16 Board, and has been notified by the Board that he may resume practice. Failure to pass the
17 required examination no later than 100 days prior to the termination of probation shall constitute a
18 violation of probation.

19 Notwithstanding any other provision of this probation, failure to take and pass this
20 examination within five years of the effective date of this order constitutes a separate cause for
21 discipline of Respondent's license.

22 10. **Active License Status.** Respondents shall at all times maintain an active license
23 status with the Board, including during any period of suspension. If the license is expired at the
24 time the Board's decision becomes effective, the license must be renewed within 30 days of the
25 effective date of the decision.

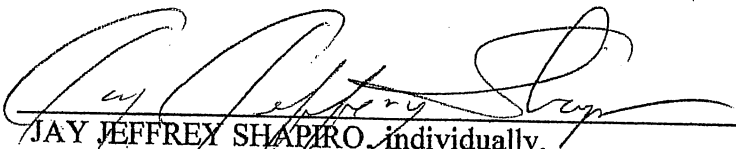
26 11. **Cost Reimbursement.** Respondent Shapiro shall reimburse the Board \$4,997.00 for
27 its investigation and prosecution costs. The payment shall be made in quarterly payments (due
28 with quarterly written reports) during Respondent Shapiro's two (2) year probation period.

1 Failure to pay full cost reimbursement within Respondent Shapiro's two year probation period
2 shall constitute a violation of probation for both Respondent Shapiro and Respondent Firm.

3 ACCEPTANCE

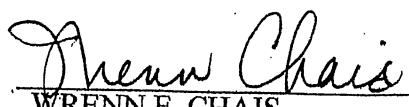
4 I have carefully read the above Stipulated Settlement and Disciplinary Order and have fully
5 discussed it with my attorney, Wrenn E. Chais. I understand the stipulation and the effect it will
6 have on my Certified Public Accountant Certificate, and the Professional Corporation Certificate
7 held by Jay J. Shapiro, C.P.A., A Professional Corporation. I enter into this Stipulated Settlement
8 and Disciplinary Order voluntarily, knowingly, and intelligently, and agree individually, and on
9 behalf of Jay J. Shapiro, C.P.A., A Professional Corporation, to be bound by the Decision and
10 Order of the California Board of Accountancy.

11
12 DATED: 1/28/2010


13 JAY JEFFREY SHAPIRO, individually,
14 and on behalf of
15 JAY J. SHAPIRO, C.P.A., A PROFESSIONAL
16 CORPORATION
17 Respondents

17 I have read and fully discussed with Respondents Jay Jeffrey Shapiro and Jay J. Shapiro,
18 C.P.A., A Professional Corporation, the terms and conditions and other matters contained in the
19 above Stipulated Settlement and Disciplinary Order. I approve its form and content.

20
21 DATED: 2/1/10


22 WRENN E. CHAIS
23 Attorney for Respondent
24

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ENDORSEMENT

The foregoing Stipulated Settlement and Disciplinary Order is hereby respectfully submitted for consideration by the California Board of Accountancy of the Department of Consumer Affairs.

Dated: 2/4/10

Respectfully Submitted,

EDMUND G. BROWN JR.
Attorney General of California
GLORIA A. BARRIOS
Supervising Deputy Attorney General



SCOTT J. HARRIS
Deputy Attorney General
Attorneys for Complainant

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Exhibit A

Accusation No. AC-2009-28

1 EDMUND G. BROWN JR.
Attorney General of California
2 GLORIA A. BARRIOS
Supervising Deputy Attorney General
3 SCOTT J. HARRIS
Deputy Attorney General
4 State Bar No. 238437
300 So. Spring Street, Suite 1702
5 Los Angeles, CA 90013
Telephone: (213) 897-2554
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11 **JAY JEFFREY SHAPIRO**
12 **2934 1/2 Beverly Glen Circle #268**
Los Angeles, CA 90077
13 **Certified Public Accountant Certificate**
No. CPA 25964,

A C C U S A T I O N

14 **and**

15 **JAY J. SHAPIRO, C.P.A., A**
16 **PROFESSIONAL CORPORATION**
2934 1/2 Beverly Glen Circle #268
17 **Los Angeles, CA 90077**
Professional Corporation Certificate
18 **No. COR 3652**

19 Respondents.

20
21 Complainant alleges:

22 **PARTIES**

- 23 1. Patti Bowers (Complainant) brings this Accusation solely in her official capacity as
24 the Executive Officer of the California Board of Accountancy, Department of Consumer Affairs.
25 2. On or about March 31, 1978, the California Board of Accountancy (Board) issued
26 Certified Public Accountant Certificate Number CPA 25964 to Jay Jeffrey Shapiro (Respondent
27 Shapiro). Charges of unprofessional conduct were filed against Respondent Shapiro by the Board
28

1 in Accusation No. AC-93-9, dated September 25, 1992. On July 1, 1993, the Board's Decision in
2 the matter of Accusation No. AC-93-9 became effective and Certificate No. CPA 25964, issued to
3 Respondent Shapiro, was revoked; however, said revocation was stayed, and Respondent was
4 placed on probation for three years with terms and conditions. Respondent Shapiro's Certified
5 Public Accountant Certificate was in full force and effect at all times relevant to the charges
6 brought herein and will expire on June 30, 2010, unless renewed.

7 3. On or about May 17, 1991, the Board issued Professional Corporation Certificate
8 Number COR 3652 to Jay J. Shapiro, C.P.A., A Professional Corporation (Respondent Firm).
9 The Professional Corporation Certificate was in full force and effect at all times relevant to the
10 charges brought herein and will expire on May 31, 2009, unless renewed.

11 JURISDICTION

12 4. This Accusation is brought before the Board under the authority of the following
13 laws. All section references are to the Business and Professions Code unless otherwise indicated.

14 5. Section 5100 of the Code states:

15 "After notice and hearing the board may revoke, suspend, or refuse to renew any permit or
16 certificate granted under Article 4 (commencing with Section 5070) and Article 5 (commencing
17 with Section 5080), or may censure the holder of that permit or certificate for unprofessional
18 conduct that includes, but is not limited to, one or any combination of the following causes:

19

20 "(h) Suspension or revocation of the right to practice before any governmental body or
21 agency.

22

23 "(l) The imposition of any discipline, penalty, or sanction on a registered public accounting
24 firm or any associated person of such firm, or both, or on any other holder of a permit, certificate,
25 license, or other authority to practice in this state, by the Public Company Accounting Oversight
26 Board or the United States Securities and Exchange Commission, or their designees under the
27 Sarbanes-Oxley Act of 2002 or other federal legislation."

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1 6. Section 5150 of the Code states:

2 "An accountancy corporation is a corporation which is registered with the California
3 Board of Accountancy and has a currently effective certificate of registration from the board
4 pursuant to the Moscone-Knox Professional Corporation Act, as contained in Part 4 (commencing
5 with Section 13400) of Division 3 of Title 1 of the Corporations Code, and this article. Subject to
6 all applicable statutes, rules and regulations, an accountancy corporation is entitled to practice
7 accountancy. With respect to an accountancy corporation, the governmental agency referred to in
8 the Moscone-Knox Professional Corporation Act is the California Board of Accountancy."

9 7. Section 5156 of the Code states:

10 "An accountancy corporation shall not do or fail to do any act the doing of which or the
11 failure to do which would constitute unprofessional conduct under any statute, rule or regulation
12 now or hereafter in effect. In the conduct of its practice, it shall observe and be bound by such
13 statutes, rules and regulations to the same extent as a person holding a permit under Section 5070
14 of this code. The board shall have the same powers of suspension, revocation and discipline
15 against an accountancy corporation as are now or hereafter authorized by Section 5100 of this
16 code, or by any other similar statute against individual licensees, provided, however, that
17 proceedings against an accountancy corporation shall be conducted in accordance with Chapter 5
18 (commencing with Section 11500) of Part 1 of Division 3 of Title 2 of the Government Code, and
19 the board shall have all the powers granted therein."

20 8. Section 5063 of the Code states, in pertinent part:

21 "(a) A licensee shall report to the board in writing of the occurrence of any of the following
22 events occurring on or after January 1, 1997, within 30 days of the date the licensee has
23 knowledge of these events:

24

25 (3) The cancellation, revocation, or suspension of the right to practice as a certified public
26 accountant or a public accountant before any governmental body or agency.

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1 (b) A licensee shall report to the board in writing the occurrence of any of the following
2 events occurring on or after January 1, 2003, within 30 days of the date the licensee has
3 knowledge of the events:

4

5 (3) Any notice of the opening or initiation of a formal investigation of the licensee by the
6 Securities and Exchange Commission or its designee."

7 9. Section 5107, subdivision (a) of the Code states:

8 "The executive officer of the board may request the administrative law judge, as part of the
9 proposed decision in a disciplinary proceeding, to direct any holder of a permit or certificate
10 found to have committed a violation or violations of this chapter to pay to the board all reasonable
11 costs of investigation and prosecution of the case, including, but not limited to, attorneys' fees.
12 The board shall not recover costs incurred at the administrative hearing."

13 DISCIPLINE BY THE SECURITIES AND EXCHANGE COMMISSION

14 10. On or about July 29, 2008, the United States Securities and Exchange Commission
15 (SEC) issued an Order Making Findings and Imposing Remedial Sanctions in Accounting and
16 Auditing Enforcement Release No. 2852 and Administrative Proceeding No. 3-12793 against
17 Respondents. The Order denied Respondent Firm the privilege of appearing or practicing before
18 the SEC as an accountant. Further, the Order censured Respondent Shapiro, but continued to
19 permit Respondent Shapiro the privilege of practicing before the SEC as an independent
20 accountant, provided that the accounting firm with which Respondent Shapiro associates is
21 registered with the Public Company Accounting Oversight Board (PCAOB).

22 11. The discipline by the SEC resulted from Respondent Firm's issuance of an audit
23 report dated January 12, 2004 for a public company for the year ended September 30, 2003. In
24 performing the audit, Respondent Firm failed to register with the PCAOB, a violation of Section
25 102(a) of the Sarbanes Oxley Act, which became effective on October 22, 2003. As a result, it
26 was determined by the SEC that Respondent Shapiro and Respondent Firm did not possess the
27 requisite qualifications to represent a public company before the PCAOB.

28 \\\

12. The SEC Order includes the following findings:

a. Respondent Firm audited the 2003 financial statements of Daleco, a Nevada Corporation, which were included in Daleco's annual report for the fiscal year ended September 30, 2003, filed with the SEC on January 14, 2004.

b. Respondent Firm prepared and issued an audit report dated January 12, 2004, which was included in Daleco's Form 10-KSB for the fiscal year ended September 30, 2003.

c. Although Respondent Firm issued the Daleco audit report, it was not registered with the PCAOB.

d. Respondent Shapiro participated in auditing the 2003 financial statements include in Daleco's annual report for fiscal year ended September 30, 2003, on Form 10-KSB, filed with the SEC on January 14, 2004.

e. Respondent Shapiro participated in the preparation and issuance of the Daleco report, which was included in Daleco's Form 10-KSB.

f. Respondent Firm received \$40,800 for conducting the audit of Daleco's 2003 financial statements and for issuing the Daleco audit report on those statements, which was later reimbursed along with \$10,964.72 in interest by Respondents.

FIRST CAUSE FOR DISCIPLINE

(Suspension of Practice Before A Governmental Agency – Respondent Firm)

13. Respondent Firm is subject to discipline pursuant to Code sections 5100, subdivision (h), 5150 and 5156, in that Respondent Firm's privilege to practice before the SEC, a governmental agency, was suspended or revoked, as more fully discussed in paragraphs 10 through 12, above, which are herein incorporated by reference as set forth in whole.

SECOND CAUSE FOR DISCIPLINE

(Imposition of Discipline by Governmental Agency – Respondents Firm and Shapiro)

14. Respondent Firm and Respondent Shapiro are subject to discipline pursuant to Code sections 5100, subdivision (l), 5150 and 5156, in that the SEC imposed discipline, or sanctions,

1 on Respondent Firm and Respondent Shapiro, as more fully discussed paragraphs 10 through 12,
2 above, which are herein incorporated by reference as set forth in whole.

3 THIRD CAUSE FOR DISCIPLINE

4 (Failure to Report Investigation – Respondents Firm and Shapiro)

5 15. Respondent Firm and Respondent Shapiro are subject to discipline pursuant to Code
6 sections 5063, subdivision (b)(3), 5050 and 5156, in that Respondent Firm and Respondent
7 Shapiro failed to report to the Board in writing within thirty (30) days the opening or initiation of
8 a formal investigation by the SEC. The circumstances are as follows: Respondents were notified
9 by the SEC through Administrative Proceeding File No. 3-12793 Notice of Hearing dated
10 September 13, 2007 of the SEC investigation, which resulted in discipline by the SEC as more
11 fully discussed in paragraphs 10 through 12, above. Thereafter, Respondents failed to report the
12 opening of the investigation by the SEC to the Board.

13 FOURTH CAUSE FOR DISCIPLINE

14 (Failure to Report Suspension by SEC – Respondent Firm)

15 16. Respondent Firm is subject to discipline pursuant to Code sections 5063, subdivision
16 (a)(3), 5150 and 5156, in that Respondent Firm failed to report to the Board within thirty (30)
17 days the suspension of the right to practice as a certified public accountant before the SEC, a
18 governmental body or agency, which Respondent Firm learned of on or about July 29, 2008, as
19 more fully discussed in paragraphs 10 through 12, above. Thereafter, Respondent failed to report
20 the suspension to the Board

21 PRAYER

22 WHEREFORE, Complainant requests that a hearing be held on the matters herein alleged,
23 and that following the hearing, the California Board of Accountancy issue a decision:

24 1. Revoking or suspending or otherwise imposing discipline upon Certified Public
25 Accountant Certificate Number CPA 25964, issued to Jay Jeffrey Shapiro;

26 2. Revoking or suspending or otherwise imposing discipline upon Professional
27 Corporation Certificate Number COR 3652, issued to Jay J. Shapiro, C.P.A., A Professional
28 Corporation;

1 3. Ordering Jay Jeffrey Shapiro and Jay J. Shapiro, C.P.A., A Professional Corporation
2 to pay the California Board of Accountancy the reasonable costs of the investigation and
3 enforcement of this case, pursuant to Business and Professions Code section 5107;

4 4. Taking such other and further action as deemed necessary and proper.

5
6 DATED: July 2, 2009 Patti Bowers

PATTI BOWERS
Executive Officer
California Board of Accountancy
Department of Consumer Affairs
State of California
Complainant

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12 accusation.rtf
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